

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re PARMALAT SECURITIES LITIGATION	:	MASTER DOCKET
	:	04 MD 1653 (LAK)
This document relates to: 04 Civ. 0030 (LAK)	:	Hon. Lewis A. Kaplan
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DECLARATION OF JAMES L. BERNARD IN SUPPORT OF
GRANT THORNTON INTERNATIONAL'S AND GRANT THORNTON LLP'S
REPLY IN FURTHER SUPPORT OF
THE MOTION TO EXCLUDE EXPERT TESTIMONY OF SCOTT D. HAKALA

(Redacted Version)

1. I, James L. Bernard, in support of Grant Thornton International's and Grant Thornton LLP's Reply in Further Support of the Motion To Exclude Expert Testimony of Scott D. Hakala, declare that the following is true and correct:

2. I am a member of the Bar of New York and am admitted to practice in the United States District Court for the Southern District of New York.

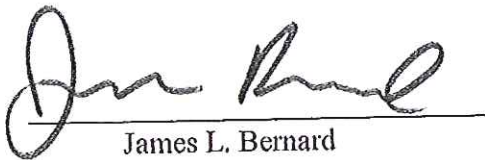
3. I am a partner of Stroock & Stroock & Lavan LLP, attorneys for Grant Thornton International.

4. Attached to this declaration as **Exhibit O** is a true and correct copy of excerpts of the transcript of the deposition of Scott D. Hakala taken in the above captioned cases on August 16 and 17, 2007.

5. Attached to this declaration as **Exhibit P** is a true and correct copy of excerpts of Plaintiffs' Proposed Jury Instructions, dated June 15, 2009.

6. Attached to this declaration as **Exhibit Q** is a true and correct copy of Grant Thornton International's Revised Outline of Points for Summary Judgment, and a true and correct copy of Grant Thornton LLP's Revised Outline of Points for Summary Judgment, both served on October 10, 2007.

7. I declare under penalty of perjury that the foregoing is true and correct.



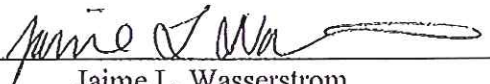
James L. Bernard

July 30, 2009
New York, NY

CERTIFICATE OF SERVICE

I, Jaime L. Wasserstrom, hereby certify under penalty of perjury that on July 30, 2009, I caused the foregoing **DECLARATION OF JAMES L. BERNARD** to be served upon all parties to this action by electronic mail.

Dated: July 30, 2009


Jaime L. Wasserstrom